

Personnel : Support of salaries and wages

**Certifications / Assurances
and
Personnel Activity Reports**

Single or Multiple “cost objective”?

- “In determining which rules apply, the significant factor is the number of cost objectives on which the employee works, not the number of sources supporting the employee’s salary.”

Semi-annual Certification / Assurance

- 100% from a single federal award OR
- Single “cost objective”:
 - “a function, . . . grant, or other activity for which cost data are needed and for which costs are incurred.”
 - Instructional facilitator
 - Reading Coach
 - Math Coach

Certifications / Assurances

- Completed at least twice a year
- Signed after-the-fact
 - By employee OR
 - By immediate supervisor who has first hand knowledge of the work completed by the employee
 - School level = principal

Employee Certification / Assurance

Example 3 – NCLB

(Letterhead or Name of LEA)

Employee Certification / Assurance

I, _____, assure that I am devoting 100% of my work time to allowable activities under _____ (Title I, Title IIA, Title IID, Title III, Title IV, Title V, Title VI, Title X, Consolidated Administration) of the No Child Left Behind Act of 2001 for the period beginning _____ and ending _____.

Signed by the employee OR

Employee Signature

Date

Position

School / Job Location

Supervisor's Certification / Assurance

Example 6 – NCLB

(Letterhead or Name of LEA)

Supervisor's Certification / Assurance

I assure that the employees listed below are devoting **100%** of their work time to allowable activities under _____ (Title I, Title IIA, Title IID, Title III, Title IV, Title V, Title VI, Title X, Consolidated Administration) funds derived from the No Child Left Behind Act of 2001 for the period beginning _____ and ending _____.

Names of Employee	Position	Names of Employee	Position

Supervisor's Certification / Assurance

Supervisor's Signature

Date

Title

School Name

NOTE: List all employees funded under applicable budgets (Title I, IIA, IID, III, IV, etc). There must be a method of separating each program area—separate page or columns.

Personnel Activity Reports (PARs)

- Multiple cost objectives and/ or
- Multiple funding sources
 - Title I administration
 - Pre-K director
 - SpEd supervisor
 - CTE administration

Personnel Activity Reports (PAR)

- After-the-fact record
- Total of work activity
- Completed monthly and coincides with one or more pay period
- Signed and dated by the employee
 - Supervisor can sign in addition

Personnel Activity Report

(Letterhead or Name of LEA)

Personnel Activity Report (PAR)

Employee Name: _____

Employee SSN: *(Optional)* _____

Month	Year	Percentage of Time Worked by Activity					TOTAL % of Time Worked
		Work Activity #1	Work Activity #2	Work Activity #3	Work Activity #4	Work Activity #5	

The signature(s) below certifies this employee performed activities reflected in the attached log as distributed in the above percentages during the month specified.

WORK ACTIVITY - SAMPLE

Personnel Activity Report (PAR)

Employee Name: _____

Employee SSN: (*Optional*) _____

Month	Year	Percentage of Time Worked by Activity					TOTAL % of Time Worked
		General Fund	Consolidated Admin	Work Activity #3	Work Activity #4	Work Activity #5	

Personnel Activity Report

The signature(s) below certifies this employee performed activities reflected in the attached log as distributed in the above percentages during the month specified.

Signature of Employee

Date

Position Title

Job Location / School Name

Signature of Supervisor (*optional*)

Date

This certification is in support of the Time Reporting requirements of OMB Circular A-87 (Attachment B, (h)(4) which states: Where employees work on multiple activities or cost objectives, a distribution of the salaries or wages will be supported by personnel activity reports...

Personnel Time Logs

- Personal calendar / planner
- Desk calendar
- Outlook or other electronic program

Reminders:

- At least quarterly, compare actual costs to budgeted distribution / PARs:
 - Less than 10% difference, no immediate adjustments required
 - Greater than 10% difference, adjustments made
- Budget estimates revised at least quarterly to reflect changed circumstances
- Year end reconciliation:
 - Costs must match distribution / salary

Title I Director's Log - SAMPLE

SAMPLE

TITLE I DIRECTOR'S LOG

Month _____

[illegible]

Title I Director's Log - SAMPLE

20																
21																
22																
23																
24																
25																
26																
27																
28																
29																
30																
31																
Total											Totals					

A. Title I Hours Worked to Date _____ B. Grand Total Hours Worked to Date _____

Percentage of Title I Time Worked to Date (A÷B) _____

I certify this log of reported hours spent in the Title I Project is correct. _____
Signature
Date

QUESTIONS?